

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE

UNITED STATES OF AMERICA,

Plaintiff,

v.

RANDALL GREGORY;  
CYNTHIA GREGORY;  
THE KING COUNTY TREASURER;  
BOEING EMPLOYEES' CREDIT UNION;  
JP MORGAN CHASE BANK, N.A.;  
LORNTY INVESTMENT COMPANY;

Defendants.

Case No. 2:24-cv-01641-RSL

**ORDER GRANTING STIPULATED  
MOTION REGARDING LIEN  
PRIORITY BETWEEN THE UNITED  
STATES AND BOEING  
EMPLOYEES' CREDIT UNION**

**ORDER**

Plaintiff, the United States, and Defendant, Boeing Employees' Credit Union ("BECU"), have jointly filed a Stipulated Motion regarding Lien Priority between the United States and Boeing Employees' Credit Union (Dkt. # 30) with regard to the real property at issue in this action ("Subject Property").

In consideration of the parties' Stipulated Motion and for good cause shown, the Court  
ORDERS:

1. The Stipulated Motion between the United States and BECU is hereby  
GRANTED;

2. The Subject Property is more particularly described as follows:

PARCEL A: LOT 4 OF KING COUNTY SHORT PLAT NO. 980049R,  
ACCORDING TO THE SHORT PLAT RECORDED UNDER KING COUNTY  
RECORDING NO. 8010060523, RECORDS OF KING COUNTY,  
WASHINGTON.

PARCEL B: AN EASEMENT FOR INGRESS AND EGRESS AS  
DELINEATED ON SHORT PLAT NO. 980049R; EXCEPT ANY PORTION  
LYING WITHIN PARCEL A ABOVE.

BOTH SITUATE IN THE COUNTY OF KING, STATE OF WASHINGTON;

3. BECU agrees to be bound by the judgment in this case, which shall incorporate  
the terms of the Stipulated Motion;

4. BECU's lien in the Subject Property, by virtue of a Deed of Trust recorded on  
March 4, 2008, is senior to and shall have priority over the United States' federal tax liens  
identified in paragraph 5 of the Stipulated Motion; and

5. The United States and BECU shall each bear their own costs and attorney's fees,  
except the costs incurred in selling the Subject Property, which are to be reimbursed from the  
proceeds of the sale of the Subject Property prior to satisfying the outstanding liens on the  
Subject Property.

IT IS SO ORDERED.

Dated this 22nd day of April, 2025.



ROBERT S. LASNIK  
UNITED STATES DISTRICT JUDGE

*Presented by:*

/s/ Christian Mejia  
CHRISTIAN MEJIA  
TIMOTHY HUETHER  
Trial Attorneys, Tax Division  
U.S. Department of Justice  
P.O. Box 683

1 Ben Franklin Station  
Washington, D.C. 20044  
Tel: (202) 305-7548  
2 Tel: (202) 307-2124  
Fax: (202) 307-0054  
3 Christian.Mejia@usdoj.gov  
Timothy.Huether@usdoj.gov  
4 Western.TaxCivil@usdoj.gov

5 *Counsel for the United States*  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27